

SAO Fiscal Year 2018 Budget Request

Department Overview Paragraph

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports and Legislative Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
N/A			

Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A			

FY 2018 STATE AUDITOR

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	5,071,060	91.67	5,873,479	137.27	5,873,479	137.27	5,873,479	137.27
STATE AUDITOR	590,493	11.57	888,870	11.00	888,870	11.00	888,870	11.00
CONSERVATION COMMISSION	44,846	0.64	45,743	1.00	45,743	1.00	45,743	1.00
PARKS SALES TAX	22,399	0.31	22,847	0.50	22,847	0.50	22,847	0.50
SOIL AND WATER SALES TAX	21,606	0.30	22,038	0.50	22,038	0.50	22,038	0.50
PETITION AUDIT REVOLVING TRUST	197,068	3.75	861,847	18.50	861,847	18.50	861,847	18.50
TOTAL - PS	5,947,472	108.24	7,714,824	168.77	7,714,824	168.77	7,714,824	168.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,140,835	0.00	807,859	0.00	807,859	0.00	807,859	0.00
STATE AUDITOR	30,120	0.00	30,123	0.00	30,123	0.00	30,123	0.00
CONSERVATION COMMISSION	2,608	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	31,574	0.00	31,616	0.00	31,616	0.00	31,616	0.00
TOTAL - EE	1,205,137	0.00	872,209	0.00	872,209	0.00	872,209	0.00
TOTAL	7,152,609	108.24	8,587,033	168.77	8,587,033	168.77	8,587,033	168.77
GRAND TOTAL	\$7,152,609	108.24	\$8,587,033	168.77	\$8,587,033	168.77	\$8,587,033	168.77

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	25101C
Core	Office of the State Auditor	HB Section	12.145

1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request				
	GR	Federal	Other	Total
PS	5,873,479	888,870	952,475	7,714,824
EE	807,859	30,123	34,227	872,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	6,681,338	918,993	986,702	8,587,033
FTE	137.27	11.00	20.50	168.77

Est. Fringe	3,018,439	356,050	471,340	3,845,828
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State;
- Resolutions: If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary

3. PROGRAM LISTING (list programs included in this core funding)

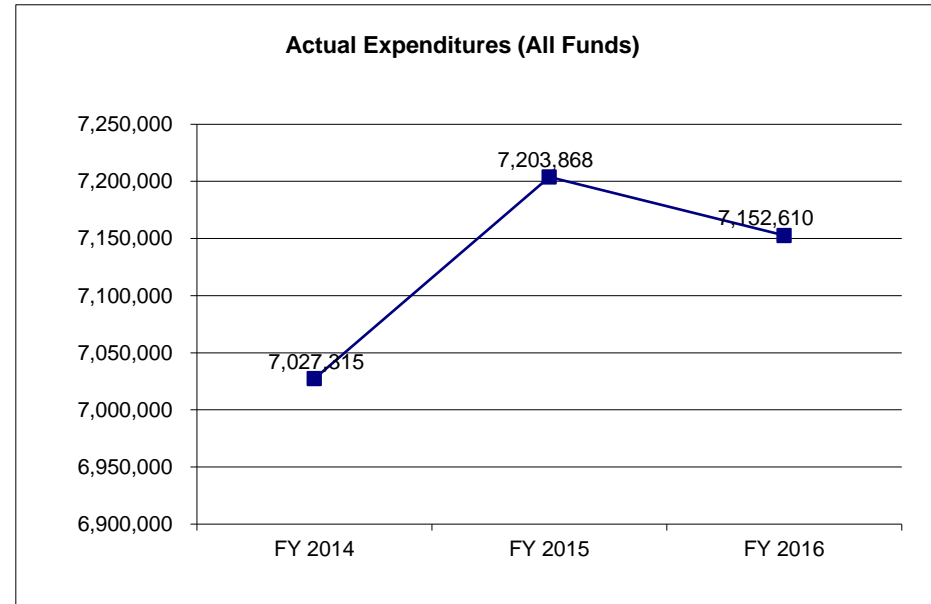
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	25101C
Core	Office of the State Auditor	HB Section	12.145

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	8,322,093	8,397,881	8,437,876	8,587,033
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	8,322,093	8,397,881	8,437,876	N/A
Actual Expenditures (All Funds)	7,027,315	7,203,868	7,152,609	N/A
Unexpended (All Funds)	1,294,778	1,194,013	1,285,267	N/A
Unexpended, by Fund:				
General Revenue	405,920	251,800	356,390	N/A
Federal	276,180	386,247	280,952	N/A
Other	612,678	555,966	647,925	N/A



Restricted, if any, includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

STATE AUDITOR
OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	168.77	5,873,479	888,870	952,475	7,714,824	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,681,338	918,993	986,702	8,587,033	
DEPARTMENT CORE REQUEST							
	PS	168.77	5,873,479	888,870	952,475	7,714,824	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,681,338	918,993	986,702	8,587,033	
GOVERNOR'S RECOMMENDED CORE							
	PS	168.77	5,873,479	888,870	952,475	7,714,824	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,681,338	918,993	986,702	8,587,033	

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C BUDGET UNIT NAME: Office of the State Auditor HOUSE BILL SECTION: 12.145	DEPARTMENT: Office of the State Auditor DIVISION:
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST**100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund**

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	5,873,479	100%	5,873,479
EE	General Revenue	0101	807,859	100%	807,859
PS	State Auditor - Federal	0115	888,870	100%	888,870
EE	State Auditor - Federal	0115	30,123	100%	30,123
PS	Conservation Commission	0609	45,743	100%	45,743
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	22,847	100%	22,847
PS	Soil & Water Sales Tax	0614	22,038	100%	22,038
PS	Petition Audit Revolving	0648	861,847	100%	861,847
EE	Petition Audit Revolving	0648	31,616	100%	31,616

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$500,000	\$450,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

FY 2018 STATE AUDITOR

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
LEGISLATOR ASSISTANT (RNG 12)	44	0.00	0	0.00	0	0.00	0	0.00
STATE AUDITOR	107,746	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	116,317	1.20	103,536	1.00	103,536	1.00	103,536	1.00
DIRECTOR OF AUDITS	271,034	3.00	272,128	3.00	272,128	3.00	272,128	3.00
AUDIT MANAGER	1,049,350	14.80	963,278	18.00	963,278	18.00	963,278	18.00
SENIOR AUDITOR II	583,758	11.76	1,011,917	22.00	1,011,917	22.00	1,011,917	22.00
STAFF AUDITOR II	539,511	13.66	711,385	18.00	711,385	18.00	711,385	18.00
AUDIT ASSISTANT	0	0.00	19,171	0.50	19,171	0.50	19,171	0.50
INTERN	14,640	0.79	23,989	5.77	23,989	5.77	23,989	5.77
DIRECTOR OF ADMINISTRATION	0	0.00	77,760	1.00	77,760	1.00	77,760	1.00
EXECUTIVE ASSISTANT I	37,638	1.04	38,688	1.00	38,688	1.00	38,688	1.00
ADMINISTRATIVE ASSISTANT	33,890	1.11	148,549	5.00	148,549	5.00	148,549	5.00
LEGAL COUNSEL	19,082	0.22	0	0.00	0	0.00	0	0.00
STAFF ATTORNEY	17,580	0.29	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	0	0.00	27,422	1.00	27,422	1.00	27,422	1.00
EQUIPMENT-FACILITIES SUPERVISR	26,966	0.71	38,831	1.00	38,831	1.00	38,831	1.00
CUSTODIAN	679	0.02	25,040	1.00	25,040	1.00	25,040	1.00
DIRECTOR OF COMMUNICATIONS	80,000	1.00	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	499,779	10.96	814,477	19.00	814,477	19.00	814,477	19.00
STAFF AUDITOR I	326,940	8.59	1,352,082	25.50	1,352,082	25.50	1,352,082	25.50
INFO TECHNOLOGY ANALYST I	0	0.00	70,130	2.00	70,130	2.00	70,130	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	46,079	1.00	46,079	1.00	46,079	1.00
INFO TECHNOLOGY MANAGER	75,528	1.00	75,595	1.00	75,595	1.00	75,595	1.00
INFO SYSTEMS AUDIT MANAGER	77,346	1.00	75,595	1.00	75,595	1.00	75,595	1.00
GENERAL COUNSEL	83,942	1.00	91,174	1.00	91,174	1.00	91,174	1.00
INFO TECH SENIOR ANALYST I	111,349	2.50	50,048	1.00	50,048	1.00	50,048	1.00
INFO TECH SENIOR ANALYST II	59,877	1.00	62,342	1.00	62,342	1.00	62,342	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	117,200	2.00	117,200	2.00	117,200	2.00
ASSISTANT DIRECTOR OF AUDITS	291,341	3.50	256,519	3.00	256,519	3.00	256,519	3.00
SENIOR AUDITOR III	378,820	6.84	240,858	11.00	240,858	11.00	240,858	11.00
STAFF AUDITOR III	343,902	7.97	246,809	11.00	246,809	11.00	246,809	11.00
INFO TECH SENIOR ANALYST III	7,903	0.13	0	0.00	0	0.00	0	0.00

FY 2018 STATE AUDITOR

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
INFO SYSTMS SENIOR AUDITOR III	65,254	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	92,000	1.00	77,780	1.00	77,780	1.00	77,780	1.00
LOCAL GOVERNMENT SUPERVISOR	68,426	1.06	63,960	1.00	63,960	1.00	63,960	1.00
FISCAL & ADMINISTRATIVE SUPVSR	64,190	1.00	63,618	1.00	63,618	1.00	63,618	1.00
FISCAL & ADMINISTRATIVE ASST I	67,238	1.67	80,732	2.00	80,732	2.00	80,732	2.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	93,233	1.00	93,233	1.00	93,233	1.00
CHIEF LITIGATION COUNSEL	20,054	0.22	91,174	1.00	91,174	1.00	91,174	1.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	50,954	1.00	50,954	1.00	50,954	1.00
MEDIA DIRECTOR	0	0.00	58,308	1.00	58,308	1.00	58,308	1.00
SPECIAL ADVISOR	58,836	0.90	66,717	1.00	66,717	1.00	66,717	1.00
PUBLIC INFORMATION OFFICER	22,354	0.51	0	0.00	0	0.00	0	0.00
ASSOCIATE GENERAL COUNSEL	62,354	0.85	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYST I	23,221	0.50	0	0.00	0	0.00	0	0.00
MANAGER OF HUMAN RESOURCES	32,575	0.63	0	0.00	0	0.00	0	0.00
COMMUNICATIONS & POLICY COUNSEL	34,091	0.55	0	0.00	0	0.00	0	0.00
GOVERNMENT SPECIALIST I	21,146	0.49	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III/TRNG COORD	19,492	0.38	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT II	11,767	0.29	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMERG MGR COORD	11,767	0.29	0	0.00	0	0.00	0	0.00
EXEC ASST TO STATE AUDITOR	12,443	0.28	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	10,050	0.21	0	0.00	0	0.00	0	0.00
FISCAL & ADMIN ASST III	14,255	0.33	0	0.00	0	0.00	0	0.00
STAFF AUDITOR III/GOVT SPEC	1,688	0.04	0	0.00	0	0.00	0	0.00
TOTAL - PS	5,868,163	107.29	7,714,824	168.77	7,714,824	168.77	7,714,824	168.77
TRAVEL, IN-STATE	406,493	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	4,911	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	62,054	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	40,657	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	47,313	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	353,316	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00

FY 2018 STATE AUDITOR

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
M&R SERVICES	74,804	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	180,916	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	11,654	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	14,191	0.00	2,544	0.00	2,544	0.00	2,544	0.00
PROPERTY & IMPROVEMENTS	3,747	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	1,450	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	1,166	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,465	0.00	6,714	0.00	6,714	0.00	6,714	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,205,137	0.00	872,209	0.00	872,209	0.00	872,209	0.00
GRAND TOTAL	\$7,073,300	107.29	\$8,587,033	168.77	\$8,587,033	168.77	\$8,587,033	168.77
GENERAL REVENUE	\$6,132,586	90.72	\$6,681,338	137.27	\$6,681,338	137.27	\$6,681,338	137.27
FEDERAL FUNDS	\$620,613	11.57	\$918,993	11.00	\$918,993	11.00	\$918,993	11.00
OTHER FUNDS	\$320,101	5.00	\$986,702	20.50	\$986,702	20.50	\$986,702	20.50

PROGRAM DESCRIPTION

Department: Office of the State Auditor

HB Section(s): 12.145

Program Name: Office of the State Auditor

Program is found in the following core budget(s): 25101C

1. What does this program do?

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards & commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
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- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
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- Initiative Petitions: Prepared fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

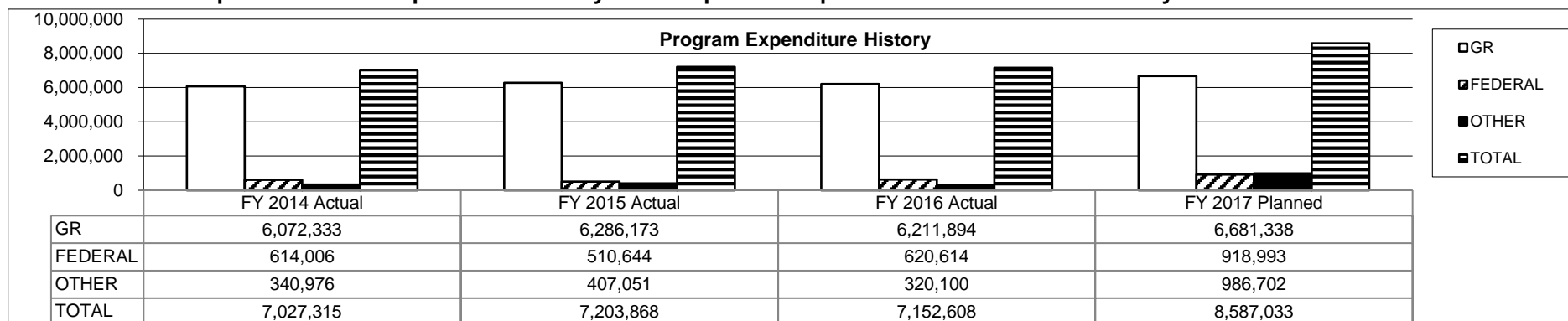
3. Are there federal matching requirements? If yes, please explain.

No.

4. Is this a federally mandated program? If yes, please explain.

No.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

PROGRAM DESCRIPTION

Department: Office of the State Auditor

HB Section(s): 12.145

Program Name: Office of the State Auditor

Program is found in the following core budget(s): 25101C

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.